CHAPTER V
CONCLUSION

5.1 Conclusion

Based on this research, there are some points that can be concluded:

1. The best accountability on financial management practices is carried out by Taqwa Muhammadiyah mosque and the lowest accountability on financial management practices is shown by Baitul Hadi Mosque. Meanwhile Raya Andalas Mosque, Sahara Mosque, and Baiturrahmah Mosque is in the medium level of accountability financial management practices.

2. The best internal control on financial management practices is carried out by Taqwa Muhammadiyah Mosque, Baiturrahmah Mosque, and Sahara Mosque. Then it is followed by Raya Andalas Mosque. The lowest internal control on financial management practices is shown by Baitul Hadi Mosque.

3. The good accountability on financial management practices can be seen from some sections of assessment, they are Planning & Budgeting, Financial Reporting, Basic Accounting, Grant (Waqf) Management, and Staffing practices and the good internal control on financial management can be seen from physical custody, segregation of duties, and recording transaction practices.
4. Some other findings in this research is the accountability and internal control on financial management practices can be influenced by the ownership of that mosque and the organization who takes responsible as the manager of that mosque.

1.2 Research Limitation

There are some limitations on this research as follow:

a. There are some mosques in this research which does not permit to access their real bookkeeping of financial report so that the researcher only do the analysis about the accountability and internal control through the interview process without accessing the documentation to make sure whether what has been said by informant can be proven and can be reflected from the financial report that has been made and some other documentations that will support the interview analysis.

b. The researchers only do the test of validity of data by listening the recorder of interview while it is better to have cross check again what has been stated by researcher in this research to the informant to make sure whether the meaning of some conversation on interview has been suited with what has been caught by the researcher to avoid misunderstanding. It also causes the researcher is hard to control the bias.
1.3 Suggestion

There are some suggestions that can be implemented from this research:

a. The big mosque should do training for the treasurer that invite some experts in financial management for the treasurer who doesn’t have background in finance to increase the competence of treasurer to do its responsibility such as has been implemented in Malaysia, by the existence of Episteme Community that voluntarily give training about financial management of mosque in Malaysia. Hopefully, by making this kind of training, it will also make such kind of another Episteme Community will appear in Indonesia or it can be established by government of Indonesia.

b. Future research may continue this research about the typology of ownership of the mosque such as mosque owned by foundation, mosque owned by government, or mosque owned by organization and society to see how well its financial implementation according to its ownership to show deeply whether there such kind of influence on the accountability and internal control in its financial management if it is seen from the ownership of that mosque.

c. This research can be the stepping stone for the next more advanced research to develop the mosque’s financial management to be better to adapt with technology and accounting information system that can be applicable to use for big mosque in West Sumatera.